

Notification
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 8th April, 2022.

**Gujarat State
Tax on
Profession,
Trades,
Calling and
Employments
Act, 1976.**

No. GHN-35-PFT-2022-S.3(2)(10)-Th: In exercise of the powers conferred by the sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and in supersession of notification in Finance Department No.(GHN-11)-PFT-2008-S.3(2)(4)-TH dated 01.04.2008, the Government of Gujarat hereby fixes the rate of tax as specified in column 3 of the schedule appended hereto, for the class of persons mentioned in column 2 of the said Schedule.

SCHEDULE

Sr. No.	Class of Persons	Rate of tax per month (in ₹)
1.	2.	3.
1	<p>(A) Salary and Wages earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p>(B) Salary and Wages earners other than those mentioned in sub-entry(A), whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p>Explanation I. - Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p>Explanation II. - Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	<p>(i) Zero</p> <p>(ii) ₹200/-</p> <p>(i) Zero</p> <p>(ii) ₹200/-</p>

This notification shall be deemed to have come into force with effect from the 1st day of April, 2022.

By order and in the name of the Governor of Gujarat,

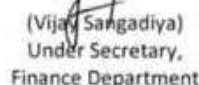

(DILIP THAKER)

Deputy Secretary to Government

No.PFT-102022-291-Th
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated **8 APR 2022**

Copy through email for information and n. a. to:-
Principal Secretary to Hon. Governorshri, Raj Bhavan, Gandhinagar. (By letter)
Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar

Personal Secretary to Hon. Minister for Finance, Sachivalaya, Gandhinagar
Additional Chief Secretary, Panchayat, Rural Housing & Rural Devp. Dept., Sachivalaya, Gandhinagar
Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
Principal Secretary, Urban Development & Urban Housing Dept., Sachivalaya, Gandhinagar
Chief Commissioner of State Tax, Gujarat State, Ahmedabad
Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
Secretary, Legislative & Parliamentary Affairs Department, Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette)
Development Commissioner, Gujarat State, Dr. Jivraj Mehta Bhavan, Gandhinagar
Commissioner of Municipalities Administration, Gujarat State, Gandhinagar
Principal Accountant General, Gujarat, O/o Principal Accountant General, Ahmedabad/Rajkot
Municipal Commissioners,
(Ahmedabad/Bhavnagar/Gandhinagar/Jamnagar/Junagadh/Rajkot/Surat/Vadodara)
Examiner Local Fund Audit, Gujarat State, Dr. Jivraj Mehta Bhavan, Gandhinagar
Manager Government Central Press, Gandhinagar
(With request to publish this notification in Government Gazette Extraordinary issue)
System Manager, Finance Department, Sachivalaya, Gandhinagar (For placing on FD's website)
Branch Select File


(Vijay Sangadiya)
Under Secretary,
Finance Department